

report confirming that gun shows are becoming a buyer's mecca for criminals, with over 56,000 illegal firearms transfers.

Mr. Speaker, it is time for Congress to act. There should not be a place anywhere in America where criminals can buy guns with no questions asked.

CHILD ONLINE PROTECTION ACT

(Mr. PITTS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, last year the Child Online Protection Act passed the House and Senate and was enacted into law. Without diminishing free speech, the Act set up a screening process so that children could not access obscene material on the Web. This sent a strong message that Congress is united in protecting our children from pornography over the World Wide Web.

Now, unbelievably, on February 1, a Federal judge in Pennsylvania has blocked enforcement of the Child Online Protection Act. It is appalling that our children can easily access these pornographic sites and pollute their minds with sexually explicit material. In response to the judge's ruling, we must urge the Justice Department to appeal this decision.

Mr. Speaker, I ask all Members of the House to join me in standing with American families to protect our children from pornography. Please contact my office if Members want to sign the letter to Attorney General Janet Reno. We owe this to our children.

JAPAN ILLEGALLY DUMPS STEEL IN AMERICA

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, after World War II Japanese officials were given tours of our steel mills. They were allowed to take photographs. They were further given blueprints of our machinery and technology. Then America gave Japan loans to build steel mills. When Japan could not repay the loans, they were forgiven from the goodness of our hearts.

Now, if that is not enough to massage your subdural hematoma, check this out. Japan today is illegally, let me say this again, is illegally dumping steel in America, destroying our companies, destroying American jobs. Unbelievable.

Japan has steel mills, we have photographs. Japan has surplus, we have deficits. Beam me up. Free trade is one thing. Illegal trade is illegal trade, Mr. Speaker.

ELIMINATE THE MARRIAGE PENALTY AND BRING TAX EQUITY TO WORKING FAMILIES

(Mr. TIAHRT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIAHRT. Mr. Speaker, I believe one would have to be totally out of touch to defend the current tax code. No sane individual, if asked to start from scratch, would come up with the current tax code in a million years. The tax code is baffling even to the experts. In short, it is indefensible.

One of the aspects of the tax code that is particularly indefensible is the marriage tax penalty. Many people do not learn about the marriage tax penalty until they get married. Then they discover all of a sudden that the government wants to make sure young couples starting out have a little bit tougher time than they had planned.

Perhaps the most surprising of all is the fact that the marriage tax penalty can be the stiffest for those who can afford it the least, the working poor, who are trying to keep home and family together. This unfairness in the tax code should have been done away with years ago, but the liberals in Congress have fought against any tax relief, even for the working poor.

Mr. Speaker, now is the time to eliminate the marriage tax penalty and bring tax equity for working families.

INTRODUCING LEGISLATION HONORING OUR NATION'S FALLEN POLICE OFFICERS

(Mr. TIERNEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TIERNEY. Mr. Speaker, I rise today to introduce legislation to honor our Nation's fallen police officers. My bill, Mr. Speaker, would honor police officers who have been killed in the line of duty by lowering to half staff a flag over the Capitol which will then be given to the family of the officer.

The Capitol Police Board would designate the flagpole upon which the United States flag shall be flown at half mast for one day whenever a Federal, State, local, or territorial law enforcement officer is slain in the line of duty.

Currently, the United States flag is flown at half staff to honor police officers one time a year, on Police Officers Memorial Day. This bill provides for an additional and fitting tribute to our Nation's fallen police officers and their families. The legislation was originally sponsored by our former colleague, Thomas Foglietta, currently the Ambassador to Italy, and reintroduced by former Congressman Jay Johnson in the last Congress.

In addition, Mr. Speaker, I am pleased that my colleague, the gen-

tleman from Connecticut (Mr. JOHN LARSON) will be speaking in support of this bill and about a former member of his hometown police force in East Hartford, Connecticut, who was recently killed in the line of duty.

Mr. Speaker, I ask my colleagues to join together with me in honoring our Nation's fallen police officers.

IMPROVING EDUCATION IRA'S

(Mr. CHABOT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CHABOT. Mr. Speaker, education is critically important to the future of our Nation. I venture to say every Democrat and Republican who is in Congress would agree with that statement.

In order to assist parents in financing their children's education, this Congress passed into law education IRAs. In a nutshell, they allow parents to set aside some of their hard-earned money for their kids' education and get some tax relief for doing so.

But a constituent of mine, John Michael, who happens to be a tax accountant, says there is a glitch in the law that needs to be fixed. I agree with him. With most IRAs, the taxpayer has until April 15 to make a contribution for the previous tax year, but under current law the education IRA's contribution must be made by December 31.

I would ask my Democratic and Republican colleagues to support my Education IRA Fairness Act which I introduced last week. It brings the education IRAs into line with all other IRAs, and it will improve education in this country.

HONORING POLICE OFFICERS KILLED IN THE LINE OF DUTY

(Mr. LARSON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LARSON. Mr. Speaker, I rise today to join the gentleman from Massachusetts (Mr. TIERNEY) in the introduction of a bill to honor police officers killed in the line of duty.

On January 23, Brian Aselton of East Hartford's police force gave his life on behalf of his fellow citizens whom he so valiantly protected. The community stood in shock and grief. It was a day dampened by sorrow and chilled by the passing of this young hero. Ten thousand police officers formed an endless sea of blue that marched into the cemetery to pay tribute to Brian's memory.

Nations and communities reveal an awful lot about themselves in the memorials they create, in the people they honor. Flying the flag at half mast will not bring back Brian or the near 150 officers killed in the line of duty each

year, but it will serve as a reminder of the ultimate sacrifice that those who wear the badge make on our behalf.

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STOP THE MARRIAGE TAX PENALTY

(Mr. HEFLEY asked and was given permission to address the House for 1 minute.)

Mr. HEFLEY. Mr. Speaker, a lot of people ask me why the government penalizes couples for being married, and the only answer that can I come up with is that the government does some dumb things, and this is one of them.

Who is willing to defend this bizarre monstrosity in the tax code? Who will step forward and explain to the American couples in my district why Uncle Sam thinks they should pay more to the government for being married than if they were shackled up? What kind of cruel genius came up with the idea of penalizing people for being married?

I urge Members on both sides of the aisle to join me in doing away with the marriage tax penalty, a penalty which hits especially hard on those who are just getting by. Enough of this travesty. We have it within our power this year to stop at least one dumb thing this government is doing.

SUPPORT THE PRESCRIPTION FAIRNESS ACT FOR SENIORS

(Ms. STABENOW asked and was given permission to address the House for 1 minute.)

Ms. STABENOW. Mr. Speaker, I rise today first in strong support of the President's proposals to place the majority of the budget surplus into the Social Security Trust Fund and protecting Medicare.

Social Security and Medicare are cornerstones of our trust, our protection of seniors for their future, making sure that they have in their retirement the kind of quality of life that they deserve; and it is important for the future for our children.

Today, also as part of the Medicare benefit for our seniors, I am rising as a cosponsor of a bill we are introducing today, the gentleman from Maine (Mr. ALLEN) and myself and other Members of our caucus, called the Prescription Drug Fairness Act for Seniors. This will allow seniors to purchase prescription drugs at a lower cost than they currently are able to do.

Right now, if the Federal Government bulk purchases prescription drugs and then allows seniors to buy at a lower cost, this will guarantee that seniors are not having to choose between purchasing food or their prescription drugs. I would urge my colleagues to support the bill.

HIGH TAXES AND LOW MORALS

(Mr. SCHAFER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SCHAFER. Mr. Speaker, high taxes and low morals, that seems to be the winning formula these days for the leader of the free world.

Not long ago, one of the leaders of the Democrat Party said on the House floor, and I quote, that "Democrats are not in favor of tax cuts." I think average middle-class Americans do deserve better. When Uncle Sam takes one-third of a middle-class family's income, it just plain is not fair.

Mr. Speaker, I find it rather absurd for liberals to assert that the government cannot get by on a little less so middle-class families can have a little more. We read almost daily about government programs that do not work, bureaucracies accountable to no one, and misguided social programs that actually make people worse off than if nothing had been done at all.

Government is too big and taxes are too high. It is time to reverse course, change our priorities, and make a moral commitment to reduce the tax burden on middle-class families.

DEMOCRATS FOR TAX CUTS THAT TARGET MIDDLE-CLASS FAMILIES

(Ms. DELAURO asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. DELAURO. Mr. Speaker, we are faced with an historic opportunity. For the first time in three decades, we have a Federal surplus with which we can save America's twin pillars of retirement security: Social Security and Medicare.

This surplus, and our opportunity to do what is right, is a result of Democratic fiscal discipline and sound economic policy. But instead of acting in the best interest of America's future, Republicans want to use the surplus to give a one-time tax break that benefits mostly the wealthy. It is a bad idea.

Democrats are for tax cuts, tax cuts that are targeted to middle-class families, not the wealthiest 10 percent of Americans.

Let me just tell my colleagues that the Republican tax scheme gives back the average family less than \$100. It gives wealthy families earning more than \$300,000 a tax break of \$20,000. For that kind of money, wealthy folks can buy a brand-new car. With \$100, middle-class families cannot even buy a new set of tires.

A FAIR AND SIMPLE PLAN TO CUT TAXES

(Mr. KNOLLENBERG asked and was given permission to address the House

for 1 minute and to revise and extend his remarks.)

Mr. KNOLLENBERG. Mr. Speaker, we have heard about the surplus. Over the next 15 years, the Federal Government is projected to run a surplus of \$4.4 trillion. As the debate over how to use this money heats up, the protectors of big government will scream bloody murder about any plan to provide the American people with any tax relief.

To them I ask: If we cannot cut taxes when the economy is strong, the Federal Government is in the black, and taxes are at an all-time high, when can we do it?

Mr. Speaker, the American people are sending too much money to Washington, and it is time for Congress to send some of it back home.

I have introduced a fair and simple plan that cuts taxes across the board, 10 percent across the board. It gets into every household of all those who pay taxes. This proposal ends the practice of picking winners and losers among overtaxed Americans and benefits, again, everyone who pays Federal income taxes. I urge my colleagues on both sides of the aisle to support this bill.

RURAL AMERICA DEPENDS ON QUALITY HEALTH CARE

(Mr. MCINTYRE asked and was given permission to address the House for 1 minute.)

Mr. MCINTYRE. Mr. Speaker, Lord Chesterfield once said that health is the first and greatest of all blessings, and how true it is. This year health care will be a hot topic here in Congress. But the one thing we should not do is forget our roots, that America began from rural areas and that many citizens, from the small coastal communities to the mountain hamlets to country crossroads, depend on quality health care.

How can the administration talk about saving Medicare and, on the other hand, have \$9 million in cuts that would be taken away from Medicare. We cannot have this kind of double-talk. I urge my colleagues to consider the citizens of rural America. Do not allow the \$9 million in cuts from Medicare. We realize that rural hospitals depend on Medicare and that our citizens' needs will not be met if they are not able to survive.

Now is the time to have the debate on Social Security, but now is also the time to make sure we do right by our citizens in rural America on Medicare.

Let there be no discrimination among any of our citizens. Let us stand up and do right for quality health care for all Americans.

THE MONEY BELONGS TO THE PEOPLE WHO EARNED IT

(Mr. SHIMKUS asked and was given permission to address the House for 1